LAW SECRETARIAT

Notification dated 30th May 1949.

The accompanying Notification received with letter No. D. 1456—I.B.—49, dated 2nd April 1949, from the Under Secretary to the Government of India, Ministry of States, New Delhi is published for the information of the public.

B. S. PUTTASWAMY, *Law Secy.*

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE.

Public Notice.

The Government of India have decided that with effect from the licensing period January-June 1949, applications for import and export licences whether from quota-holders, manufacturers, established importers or exporters or newcomers will not be considered unless the applicant has lodged certificates of Income-tax Verification in the prescribed form with such of the following licensing offices to which they make their applications for import or export licences :—

1. Chief Controller of Imports, New Delhi.
2. Chief Controller of Exports, New Delhi.
3. Deputy Chief Controller of Imports and Exports, Bombay.
4. Deputy Chief Controller of Imports and Exports, Calcutta.
5. Import Trade Controller, Madras.
6. Export Trade Controller, Madras.
7. Export Trade Controller, Amritsar.

(i) The certificates shall be in the form appended to this Notice. The applicant or his authorised agent should fill in the particulars as required in the form, on as many copies as are required with one additional copy to be maintained by the Income-tax Office and present them to the Income-Tax authority specified in (ii) below. The Income-Tax authority will then verify the particulars from their record, subscribe the necessary verification certificates on all copies and return them to the applicant, leaving one copy for their record.

(ii) Except in the case of applicants assessed or assessable to tax in the cities of Bombay, Calcutta, Madras and Delhi, the form after being filled in should be sent by the applicant or by his authorised agent for verification to the Income-tax Officer of the Circle, Ward or District where the applicant is assessed or assessable to income-tax. In the case of applicants from Bombay or Culcutta, the form should be sent to the Headquarters Assistant Commissioner of Income-tax in those cities and in the case of those from Madras and Delhi to the Inspecting Assistant Commissioner of Income-tax.

(iii) It will be noticed that the certificate calls for particulars of assessable incomes and taxes paid for a period of last five years including the income-tax year 1948-49. This certificate once produced will be regarded as valid for all applications for import and export licences made by the applicant throughout the calendar year 1949.

(iv) For proprietory and partnership firms which have commenced business after 1st April 1948, it will be necessary to lodge certificates of income-tax verification with the import and export licensing authorities for the proprietor or proprietors and for each of the partners, as the case may be.

(v) The certificate when obtained should be sent by the applicant or his authorised agent to the licensing authority concerned in a cover clearly superscribed "Income-tax Verification Certificate." Each certificate after receipt in the office of the licensing authority concerned will be registered and a registration number will be allotted in respect of it and communicated to the applicant who will quote the registration number prominently on all applications for import and export licences made thereafter.

2. The following classes of applicants will be specifically exempt from the necessity of producing the Income-tax Verification Certificate :

(*a*) Such Government and semi-Government institutions as are not liable to income-tax.

(*b*) Firms, individuals or companies in Indian States where no income-tax is levied and who have no place of business in the Indian Provinces.

(*c*) Companies, public or private, which are incorporated under the Indian Companies Act after the 1st April 1948. Such companies should produce a certificate from the Registrar of Companies concerned showing the date of their incorporation.

(*d*) Other types of persons who are not otherwise liable to income-tax under Section 4(3) of the Indian Income-tax Act.

(*e*) Firms and individuals claiming to be exempt from income-tax should give particulars of their income and state fully the circumstances in which they claim to be exempted from the tax.

(*f*) Applicants claiming exemption from the production of income-tax verification certificate will also be allotted registration numbers in the same way as those who are required to produce the Income-Tax Verification Certificate, but the allotment of registration numbers to them will be done at the Headquarters Office of the Chief Controller of Imports instead of by the respective licensing authorities, and requests for registration by such applicants should be addressed to that office at New Delhi in a cover superscribed "Exemption from Income-Tax Verification Certificate". After the registration number has been allotted and communicated to the applicant he should similarly quote that number on his applications for an import or export licence submitted to the proper licensing authority.

3. The Income-Tax authorities concerned have made arrangements for the issue of these verification certificates from the 25th January 1949. Arrangements have been made for prompt issue of the verification certificates by the Income-Tax authorities and for the registration of these certificates by the licensing authorities and for the communications of these registration numbers to all the licensing officers.

4. Nothing stated in this Public Notice applies to applicants for import and export licences for small values not exceeding Rs. 5,000 in *c.i.f.* and *f.o.b.* values, respectively.

5. Similarly, in the case of persons, firms or companies who had their past import or export business or had been residing in what is now Pakistan and are therefore unable to comply with the requirements of this notice, applications for import or export licences will be considered without the production of the income-tax verification certificate. They should however, produce sufficient evidence to show that they had their place of business or had been residing in what is now Pakistan and are therefore unable to produce the verification certificate.

6. Should Government decide from time to time to exempt any other classes of individuals or firms from having to produce the certificate of income-tax verification, such decision will be duly announced.

Form of Certificate of Income-Tax Assessment to be produced by an applicant for Import and Export Licences.

(To be filled in by the applicant for Import and/for Export Licences).

1	Name and business address of the applicant ...	.....
2	Year in which the business was establised ...	.....
3	Name and address in which the applicant is assessed to income-tax	.....
4	Whether the applicant is assessed to income-tax as :—	
	(*a*) Individual;	.....
	(*b*) Hindu Undivided Family;	.....
	(*c*) Company; ...	.....
	(*d*) Firm; or	.....
	(*e*) Association of persons	.....
5	The Income-Tax Circle/Ward/District in which the applicant is assessed to Income-tax	.....

6 (*a*) Reference No. (or G.I.R. No.) of the assessment ... .

(*b*) Particulars of Income-tax paid :—

Year of assessment for purposes of Income-tax	Income as assessed by the Income-tax authority concerned.	Income-tax demanded by the Income-tax authority concerned.	Income-tax paid
(1)	(2)	(3)	(4)
1944–45	...	...	...
1945–46	...	...	...
1946–47	...	...	...
1947–48	...	...	...
1948–49	...	...	...

NOTE.—Amounts of Income-tax shown in Columns 3 and 4 above should include all forms of tax, viz., Income-tax, Super-tax, (Capital gains tax) Surcharge, Excess Profit tax, and Business Profit tax).

(*c*) If any Income-tax as demanded remains unpaid, reasons for it should be clearly stated. .....

(*d*) Whether the Company or Firm or Hindu Undivided Family on which the assessment was made has been or is being liquidated, wound up, dissolved, partitioned or being declared insolvent, as the case may be. .....

7 In case there has been no Income-tax assessment, whether returns submitted under Section 22 (1) or (2) and 18A (3) of the Indian Income-tax Act and if so, the amount of Income returned or tax paid for each of the five years mentioned in 6 (*b*) above. .....

8 The name and address of Branch(es) of the applicant ... .

I declare that the above information is correct and complete to the best of my information and belief.

Date.....

.....

Signature of the Applicant or his authorised agent.

(*To be filled in by Income-tax Officer.*)

In my opinion, the applicant mentioned above has been doing everything possible to pay the tax demands promptly and regularly and to facilitate the completion of the pending or outstanding proceedings.

Date..... Signature of the Income-tax Officer.....

Seal..... Circle/Ward/District .....

OFFICE OF THE SECRETARY, MYSORE LEGISLATIVE COUNCIL, BANGALORE.

Notice dated 10th May 1949.

No. 4453—L.C. Admission to the Visitors' Galleries for Gentlemen and Ladies during the sittings of the ensuing Session of the Legislative Council which will be held in the Council Hall, Old Public Offices, Bangalore, on Monday the 20th June 1949 and succeeding days, will be regulated in accordance with Rules issued in No. 5028—L.C., dated 21st April 1942 and published in the Gazette dated 23rd April 1943, by tickets which can be had on application made to the Secretary, Legislative Council, Old Public Offices, Bangalore, through a member of the Legislative Council. Printed application forms may be had from the Office of the Secretary, Mysore Legislative Council, Old Public Offices, Bangalore, on all working days between 11 A.M. and 5 P.M.

Applications for admission to the Press Gallery of the representatives of newspapers and news agencies shall be made by the Editors of such newspapers and news agencies concerned, to the Secretary, Mysore Legislative Council, Old Public Offices, Bangalore, at least one week before the commencement of the Session.

11791 C. ABDUL NABI, *Secretary.*

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